IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.
Notice of Motion No.2048 of 1996
In
Income Tax Application (L) No.335 of 1996

The Commissioner of Income Tax. .. Applicant
v/s.
P. Gupta Corporation. .. Respondent

Mr.A.N. Kotangale for applicant.

CORAM : H.L. GOKHALE &
V.R. KINGAONKAR, JJ.

DATED : 1st August 2006

P.C. :

1. Heard Mr.Kontangale in support of the Motion.

2. The Motion seeks condonation of delay of 905 days in filing the Application. The explanation given is non-availability of files due to decentralisation of the judicial section. Whatever may be the reason. The delay is of more than 900 days. It is not something which can be condoned. Motion is dismissed. Consequently, the Application is also dismissed.

(H.L. GOKHALE, J.)

(V.R. KINGAONKAR, J.)